

DONIPHAN COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended December 31, 2012

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

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DONIPHAN COUNTY, KANSAS

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Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of County Commissioners
Doniphan County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Doniphan County, Kansas ("Municipality") as of and for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Doniphan County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Doniphan County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Doniphan County, Kansas (“Municipality”) as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The

2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Karlin & Long, LLC".

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
November 25, 2013

DONIPHAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General	\$ 746,855	\$ 171	\$ 1,904,416	\$ 1,898,061	\$ 753,381	\$	\$ 753,381
Special Purpose Funds							
Road and Bridge Fund	109,987	0	2,935,187	2,691,892	353,282		353,282
Capital Improvement Fund	221,330	0	4,861	24,075	202,116		202,116
Employee Benefits Fund	165,651	0	555,194	462,995	257,850		257,850
Extension Council Fund	183	0	119,954	119,326	811		811
Community Mental Health Fund	0	0	29,299	0	0		0
Mental Health Workshop Fund	259	0	31,182	30,855	586		586
Conservation District Fund	971	0	26,122	25,919	1,174		1,174
Community College Fund	19	0	1	0	20		20
Appraiser's Costs Fund	49,929	0	170,817	175,532	45,214		45,214
Noxious Weed Fund	30,898	0	60,218	61,652	29,464		29,464
Noxious Weed Chemical Fund	89,846	0	51,107	52,690	88,263		88,263
Fair Fund	15	0	19,132	19,108	39		39
Economic Development Fund	43,532	0	41,514	11,636	73,410		73,410
Elderly Services Fund	52,629	0	214,919	212,573	54,975		54,975
Local Alcoholic Fund	1,024	0	1,581	2,292	313		313
Diversion Fund	74,783	0	8,920	7,737	75,966		75,966
Direct Election Fund	24,751	0	46,324	54,011	17,064		17,064
Title III C-1 Fund	0	0	186,460	186,460	0		0
Title III C-2 Fund	0	0	137,675	137,675	0		0
Title III B Fund	243	0	127,197	126,335	1,105		1,105
911 Telephone Funds	51,196	0	46,125	48,206	49,115		49,115
Equipment Reserve Fund	0	0	125,000	116,250	8,750		8,750
FEMA Fund	117,597	0	84,957	144,731	57,823		57,823
New Sales Tax Fund	640,935	0	479,291	470,173	650,053		650,053
Bond and Interest							
Bond and Interest Fund	3,346	0	178,205	178,201	3,350		3,350
Proprietary Type Funds:							
Enterprise Funds							
NEK Central Kitchen Fund	231	0	237,925	222,362	15,794		15,794
Health Fund	436,664	0	758,378	826,383	368,659		368,659
Solid Waste Fund	403,303	0	15,072	16,976	401,399		401,399
Subtotal	3,266,177	171	8,597,033	8,353,405	3,509,634	0	3,509,634
Component Units:							
Component Unit -							
Extension Council	83,576	0	163,251	169,481	77,346	0	77,346
Total Reporting Entity	\$ 3,349,753	\$ 171	\$ 8,760,284	\$ 8,522,886	\$ 3,586,980	\$ 0	\$ 3,586,980

Composition of Cash

Checking Accounts	\$	8,029,629
Savings Accounts		3,408,692
Petty Cash		
Municipal Investment Pool		3,249
Certificates of Deposit		77,346
Total Component Units		11,518,916
Total Cash		7,931,936
Agency Funds per Statement 4		
Total Reporting Entity	\$	3,586,980

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Doniphan County, Kansas is a municipal corporation governed by a three member commission. The county as an entity has been defined to include, on a combined basis, (a) Doniphan County, Kansas (b) organizations for which the County is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. These financial statements present the County and its component unit, an entity for which the County is considered to be financially accountable. The discretely presented component unit is reported in a separate row in Statement 1 to emphasize it is legally separate from the County. The discretely presented component unit has a December 31 year end.

Component Unit that is Discretely Presented

The Extension Council serves the citizens within the County's jurisdiction. Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated \$115,398 to the Extension Council in 2012. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations

Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

The following types of funds comprise the financial activities of the county for the year 2012:

Governmental Funds

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Projects Funds – Used to account for the debt proceed and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds

Business Funds – Funds financed in whole or in part by fees charged to users of the goods or services. (i.e. enterprise and internal service fund ect.)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, ect.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Statutory Basis of Accounting (continued)

cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt. Accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer who receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and June 21st.

Taxes levied to finance the budget are made available to the county after January 1st and are distributed by the county treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were amendments to the FEMA, 911 telephone Fund, Title Funds and Solid Waste Funds during the year 2012.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the city for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information(Continued)

A legal operating budget is not required for capital projects funds and trust funds and certain special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 2 – Deposits and Investments

Compliance with County Resolutions

K.S.A. 19-229 as affirmed by AGO 99-18, gives the board of county commissioners exclusive control over all county expenditures.

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The government has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (Continued)

Concentration of Credit Risk (Continued)

State statutes require the government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the government's carrying amount of deposits was \$ 3,586,980 and the bank balance was \$11,344,745. The bank balance was held by nine banks not resulting in a concentration of credit risk. Of the bank balance, \$1,902,708 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the government's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

Plan Description – Doniphan county, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (Continued)

collects and remits member-employee contributions according to the provisions of section 414 (h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

The State of Kansas is required to contribute the statutory required employers share.

NOTE 4 – Risk Management

The county is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

There was a violation of K.S.A. 79-2935, the Kansas Budget law, in the Mental Health Fund during the period under examination.

NOTE 6 – Jointly Governed Organizations

The County, in conjunction with certain cities within Doniphan County, and the Doniphan County Chamber of Commerce created the Doniphan County Economic Development Commission. The County appoints one member to the commission's board of directors. The Commission is to provide economic development services to governments and businesses within the County. The transactions of the Commission are accounted for in an agency fund of the County. In March of 1998, the Highland Community College took over the routine operations of the Commission. It is the County's opinion that the Commission will not constitute a material financial burden to the County.

NOTE 7 – Solid Waste Transfer Station

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994 to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The county has the option to purchase the transfer station at five year intervals over that period with ownership passing

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Solid Waste Transfer Station (Continued)

to the County after 20 years has elapsed. The transfer station began operation in 1996.

NOTE 8 – Interfund Transactions

Operating Transfers were as follows:

From	To	Statutory Authority	Amount
Health Fund	Capital Improvement	K.S.A. 79-2934	\$ 4,500
Elderly Fund	Title IIIC-I	K.S.A. 12-1680	82,437
Elderly Fund	Title IIIC-II	K.S.A. 12-1680	64,053
Elderly Fund	Title IIIB	K.S.A. 12-1680	23,939
Road and Bridge Fund	Capital Improvement	K.S.A. 19-119	125,000

NOTE 9 – Compensated Absences

City employees receive vacation and sick leave benefits. Vacations benefits accrue on a monthly basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 10 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 11 – Subsequent Events Review

Subsequent events for management's review have been evaluated through November 25, 2012. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Long Term Debt

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

Note 12- Long Term Debt

Changes in long-term liabilities for Doniphan County, Kansas for the year ended December 31, 2012 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds 2003 Issue	3.20%	4/15/03	350,000	10/1/13	\$ 70,000	\$	\$ 35,000	\$ (35,000)	\$ 35,000	\$ 2,538
Revenue Bonds 2008 Issue	3.40%	1/18/08	1,200,000	4/1/18	895,000		125,000	(125,000)	770,000	14,026
Capital Leases Trucks and equipment refinance	2.96%	12/29/10	650,788	3/29/16	550,242		103,661	(103,661)	446,581	13,540
Total Long Term Debt					\$ 1,515,242	\$ 0	\$ 263,661	\$ (263,661)	\$ 1,251,581	\$ 30,104

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2013	2014	2015	2016	2017	2018	Total
Principal							
General Obligation Bonds	\$ 35,000	\$	\$	\$	\$	\$	\$ 35,000
Special Assessment Bonds							0
Certificates of Participation							0
Capital Leases	106,760	109,953	113,241	116,627			446,581
Revenue Bonds	120,000	120,000	130,000	130,000	135,000	135,000	770,000
No-Fund Warrants							0
Temporary Notes							0
Total Principal	261,760	229,953	243,241	246,627	135,000	135,000	1,251,581
Interest							
General Obligation Bonds	1,295						1,295
Special Assessment Bonds							0
Certificates of Participation							0
Capital Leases	10,440	7,248	3,960	874			22,522
Revenue Bonds	12,838	11,398	9,485	7,210	4,590	1,586	47,107
No-Fund Warrants							0
Temporary Notes							0
Total Interest	24,573	18,646	13,445	8,084	4,590	1,586	70,924
Total Principal and Interest	\$ 286,333	\$ 248,599	\$ 256,686	\$ 254,711	\$ 139,590	\$ 136,586	\$ 1,322,505

Doniphan County, Kansas
Regulatory-Required
Supplementary Information
For the year ended December 31, 2012

DONIPHAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General	\$ 2,423,236	\$ 0	\$ 0	\$ 2,423,236	\$ 1,898,061	\$ (525,175)
Special Purpose Funds						
Road and Bridge Fund	2,712,860	0	0	2,712,860	2,691,892	(20,968)
Capital Improvement Fund	150,000	0	0	150,000	24,075	(125,925)
Employee Benefits Fund	547,720	0	0	547,720	462,995	(84,725)
Extension Council Fund	119,326	0	0	119,326	119,326	0
Community Mental Health Fund	29,156	0	0	29,156	29,299	143
Mental Health Workshop Fund	30,855	0	0	30,855	30,855	0
Conservation District Fund	25,943	0	0	25,943	25,919	(24)
Community College Fund	0	0	0	0	0	0
Appraiser's Costs Fund	189,536	0	0	189,536	175,532	(14,004)
Noxious Weed Fund	71,188	0	0	71,188	61,652	(9,536)
Noxious Weed Chemical Fund	105,234	0	0	105,234	52,690	(52,544)
Fair Fund	19,108	0	0	19,108	19,108	0
Economic Development Fund	70,869	0	0	70,869	11,636	(59,233)
Elderly Services Fund	246,087	0	0	246,087	212,573	(33,514)
Local Alcoholic Fund	2,650	0	0	2,650	2,292	(358)
Diversion Fund	20,000	0	0	20,000	7,737	(12,263)
Direct Election Fund	55,739	0	0	55,739	54,011	(1,728)
Bond and Interest						
Bond and Interest	193,629	0	0	193,629	178,201	(15,428)
Proprietary Type Funds:						
Enterprise Funds						
NEK Central Kitchen	328,446	0	0	328,446	222,362	(106,084)
Health Fund	944,979	0	0	944,979	826,383	(118,596)
Solid Waste Fund	18,375	0	0	18,375	16,976	(1,399)

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,381,931	\$ 1,389,995	\$ (8,064)
Delinquent tax	13,021		13,021
Motor vehicle tax	141,908	136,242	5,666
RV tax	3,347	2,943	404
16/20M vehicle tax		26,090	(26,090)
Gross earnings (intangible) tax	13,143	12,798	345
Official fees	161,220	140,000	21,220
Inmate fees	102,880	250,000	(147,120)
City contribution			0
Miscellaneous revenues	31,506	151,000	(119,494)
Use of property		5,000	(5,000)
Slider tax			0
Interest income	55,460	9,050	46,410
Operating transfers			0
Total Cash Receipts	<u>1,904,416</u>	<u>2,123,118</u>	<u>(218,702)</u>
EXPENDITURES			
County Clerk			
Salaries	91,881	120,800	(28,919)
Contractual	15,960	25,000	(9,040)
Commodities			0
Capital Outlay		2,000	(2,000)
County Commission			
Salaries	37,258	45,000	(7,742)
Contractual	2,810	10,000	(7,190)
Commodities	446		446
Capital Outlay			0
County Treasurer			
Salaries	157,154	154,000	3,154
Contractual	19,623	26,000	(6,377)
Commodities			0
Capital Outlay		2,000	(2,000)
District Court			
Salaries			0
Contractual	44,138	77,703	(33,565)
Commodities	4,796	4,316	480
Capital Outlay		500	(500)
911 Dispatch			
Salaries	166,367	189,507	(23,140)
Contractual	18,581	19,394	(813)
Commodities		5,500	(5,500)
Capital Outlay		20,000	(20,000)
Emergency Services			
Salaries	50,205	52,912	(2,707)
Contractual	5,227	8,875	(3,648)
Commodities		0	0
Capital Outlay	3,922	12,000	(8,078)

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
Law Enforcement			
Salaries	471,016	539,518	(68,502)
Contractual	184,930	257,151	(72,221)
Commodities	62,473	58,500	3,973
Capital Outlay	8,995	23,000	(14,005)
Register of Deeds			
Salaries	73,103	79,250	(6,147)
Contractual	27,280	30,750	(3,470)
Commodities			0
Capital Outlay			0
Road and Bridge			
Salaries	44,968	45,500	(532)
Contractual	2,891	1,500	1,391
Commodities	630	1,500	(870)
Capital Outlay	780	3,500	(2,720)
Courthouse - General			
Salaries	62,359	45,560	16,799
Contractual	176,395	200,000	(23,605)
Commodities			0
Capital Outlay		10,000	(10,000)
Special MVT			
Salaries		65,000	(65,000)
Contractual		5,000	(5,000)
Commodities			0
Capital Outlay		2,000	(2,000)
County Attorney/Counselor			
Salaries	93,113	115,750	(22,637)
Contractual	7,107	8,000	(893)
Commodities			0
Capital Outlay			0
Health			
Salaries	600	600	0
Contractual	9,208	15,500	(6,292)
Commodities			0
Capital Outlay			0
Capital Outlay			0
Neighborhood revitalization	53,845	70,025	(16,180)
Contingency		70,125	(70,125)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,898,061</u>	<u>\$ 2,423,236</u>	<u>\$ (525,175)</u>
Receipts Over (Under) Expenditures	6,355		
Unencumbered Cash, Beginning	746,855		
Prior Year Cancelled Encumbrances	<u>171</u>		
Unencumbered Cash, Ending	<u>\$ 753,381</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,770,037	\$ 1,784,547	\$ (14,510)
Delinquent tax	10,757		10,757
Motor vehicle tax	111,236	105,773	5,463
RV tax	2,612	2,285	327
16/20M vehicle tax	21,900	20,255	1,645
State aid/grants	346,738	400,000	(53,262)
Federal aid/grants			0
Miscellaneous revenues	527,925		527,925
Operating transfers	143,982	400,000	(256,018)
Total Cash Receipts	<u>2,935,187</u>	<u>2,712,860</u>	<u>222,327</u>
EXPENDITURES			
Personnel services	797,973	832,620	(34,647)
Contractual services	118,437	120,000	(1,563)
Commodities	362,556	400,000	(37,444)
Capital Outlay	1,218,799	1,180,875	37,924
Neighborhood revitalization	69,127	54,365	14,762
Contingency			0
Operating transfers	125,000	125,000	0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,691,892</u>	<u>\$ 2,712,860</u>	<u>\$ (20,968)</u>
Receipts Over (Under) Expenditures	243,295		
Unencumbered Cash, Beginning	109,987		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 353,282</u></u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Miscellaneous revenues	\$ 361	\$ 25,500	\$ (25,139)
Operating transfers	<u>4,500</u>	<u>4,500</u>	<u>0</u>
Total Cash Receipts	<u>4,861</u>	<u>30,000</u>	<u>(25,139)</u>
EXPENDITURES			
K-7 Improvments		100,000	(100,000)
Capital outlay	24,075	50,000	(25,925)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>24,075</u>	<u>\$ 150,000</u>	<u>\$ (125,925)</u>
Receipts Over (Under) Expenditures	(19,214)		
Unencumbered Cash, Beginning	221,330		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 202,116</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 412,918	\$ 417,850	\$ (4,932)
Delinquent tax	3,001		3,001
Motor vehicle tax	32,419	31,218	1,201
RV tax	766	674	92
16/20M vehicle tax	5,075	5,978	(903)
Reimbursements	100,344	10,000	90,344
Miscellaneous revenues	671	25,000	(24,329)
Operating transfers			0
Total Cash Receipts	<u>555,194</u>	<u>490,720</u>	<u>64,474</u>
EXPENDITURES			
FICA	174,252	187,500	(13,248)
Unemployment	18,107	25,000	(6,893)
Insurance	402	3,000	(2,598)
Retirement	171,431	196,175	(24,744)
Workers' compensation	82,618	120,000	(37,382)
Neighborhood revitalization	16,185	16,045	140
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>462,995</u>	<u>\$ 547,720</u>	<u>\$ (84,725)</u>
Receipts Over (Under) Expenditures	92,199		
Unencumbered Cash, Beginning	165,651		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 257,850</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 109,136	\$ 109,937	\$ (801)
Delinquent tax	794		794
Motor vehicle tax	8,147	7,740	0
RV tax	191	167	0
16/20M vehicle tax	1,686	1,482	204
Miscellaneous revenues			0
Operating transfers			0
	<u>119,954</u>	<u>119,326</u>	<u>197</u>
EXPENDITURES			
Appropriations	115,348	115,348	0
Neighborhood revitalization	3,978	3,978	0
Adjustment for qualifying budget credits			0
	<u>119,326</u>	<u>\$ 119,326</u>	<u>\$ 0</u>
Total Expenditures			
	<u>119,326</u>	<u>\$ 119,326</u>	<u>\$ 0</u>
 Receipts Over (Under) Expenditures	 628		
Unencumbered Cash, Beginning	183		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>811</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
COMMUNITY MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 26,552	\$ 26,675	\$ (123)
Delinquent tax	204		204
Motor vehicle tax	2,069	1,970	99
RV tax	49	43	6
16/20M vehicle tax	425	377	48
Miscellaneous revenues		91	(91)
Operating transfers			0
	<u>29,299</u>	<u>29,156</u>	<u>143</u>
EXPENDITURES			
Payment to KANZA	28,287	28,144	143
Neighborhood revitalization rebate	1,012	1,012	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>29,299</u>	<u>\$ 29,156</u>	<u>\$ 143</u>
 Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>0</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
MENTAL HEALTH WORKSHOP FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 28,188	\$ 28,270	\$ (82)
Delinquent tax	222		222
Motor vehicle tax	2,244	2,131	113
RV tax	53	46	7
16/20M vehicle tax	475	408	67
Miscellaneous revenues			0
Operating transfers			0
	<u>31,182</u>	<u>30,855</u>	<u>327</u>
EXPENDITURES			
Payment to DCSW	29,760	29,760	0
Neighborhood revitalization	1,095	1,095	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>30,855</u>	<u>\$ 30,855</u>	<u>\$ 0</u>
 Receipts Over (Under) Expenditures	 327		
Unencumbered Cash, Beginning	259		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>586</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 23,587	\$ 23,717	\$ (130)
Delinquent tax	569		569
Motor vehicle tax	1,921	1,835	86
RV tax	45	40	5
16/20M vehicle tax		351	(351)
Miscellaneous revenues			0
Operating transfers			0
	<u>26,122</u>	<u>25,943</u>	<u>179</u>
EXPENDITURES			
Appropriations	25,000	25,000	0
Neighborhood revitalization	919	943	(24)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>25,919</u>	<u>\$ 25,943</u>	<u>\$ (24)</u>
 Receipts Over (Under) Expenditures	 203		
Unencumbered Cash, Beginning	971		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 1,174</u></u>		

The notes to financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax	1		1
Motor vehicle tax			0
RV tax			0
16/20M vehicle tax			0
Miscellaneous revenues			0
Operating transfers			0
	<u>1</u>	<u>0</u>	<u>1</u>
EXPENDITURES			
Appropriations		0	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Expenditures			
	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1		
Unencumbered Cash, Beginning	19		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 20</u>		

The notes to financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
APPRAISER'S COSTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 152,683	\$ 153,114	\$ (431)
Delinquent tax	1,147		1,147
Motor vehicle tax	11,675	11,064	611
RV tax	274	239	35
16/20M vehicle tax	2,472	2,119	353
Miscellaneous revenues	2,566	3,000	(434)
Operating transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>170,817</u>	<u>169,536</u>	<u>1,281</u>
EXPENDITURES			
Personnel services	133,399	135,100	(1,701)
Contractual services	19,504	29,750	(10,246)
Commodities	12,697	14,000	(1,303)
Capital Outlay	4,000	5,000	(1,000)
Neighborhood revitalization	5,932	5,686	246
Operating transfers	<u>0</u>	<u>0</u>	<u>0</u>
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>175,532</u>	<u>\$ 189,536</u>	<u>\$ (14,004)</u>
Receipts Over (Under) Expenditures	(4,715)		
Unencumbered Cash, Beginning	49,929		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 45,214</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 52,011	\$ 52,312	\$ (301)
Delinquent tax	337		337
Motor vehicle tax	3,376	3,195	181
RV tax	79	69	10
16/20M vehicle tax	740	612	128
State payment			0
Charges for services	3,675		3,675
Miscellaneous revenues			0
Operating transfers			0
	<u>60,218</u>	<u>56,188</u>	<u>4,030</u>
EXPENDITURES			
Personnel services	47,144	49,546	(2,402)
Contractual services	6,380	15,000	(8,620)
Commodities	6,102	2,000	4,102
Capital Outlay		3,000	(3,000)
Neighborhood revitalization	2,026	1,642	384
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>61,652</u>	<u>\$ 71,188</u>	<u>\$ (9,536)</u>
Receipts Over (Under) Expenditures	(1,434)		
Unencumbered Cash, Beginning	30,898		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,464</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED CHEMICAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 15,053	\$ 14,681	\$ 372
Delinquent tax	77		77
Motor vehicle tax	556	456	100
RV tax	12	10	2
16/20M vehicle tax	366	87	279
Charges for services	35,043	40,000	(4,957)
Miscellaneous revenues			0
Operating transfers			0
	<u>51,107</u>	<u>55,234</u>	<u>(4,127)</u>
Total Cash Receipts			
	<u>51,107</u>	<u>55,234</u>	<u>(4,127)</u>
EXPENDITURES			
Personnel services			0
Contractual services	28,285	85,000	(56,715)
Commodities	23,836	20,000	3,836
Capital Outlay			0
Neighborhood revitalization	569	234	335
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>52,690</u>	<u>105,234</u>	<u>(52,544)</u>
Total Expenditures			
	<u>52,690</u>	<u>\$ 105,234</u>	<u>\$ (52,544)</u>
 Receipts Over (Under) Expenditures	 (1,583)		
Unencumbered Cash, Beginning	89,846		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 88,263</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 17,484	\$ 17,672	\$ (188)
Delinquent tax	120	0	120
Motor vehicle tax	1,246	1,183	63
RV tax	29	26	3
16/20M vehicle tax	253	227	26
Miscellaneous revenues			0
Operating transfers			0
	<u>19,132</u>	<u>19,108</u>	<u>24</u>
EXPENDITURES			
Appropriations	18,500	18,500	0
Neighborhood revitalization	608	608	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>19,108</u>	<u>\$ 19,108</u>	<u>\$ 0</u>
Total Expenditures			
	<u>19,108</u>	<u>\$ 19,108</u>	<u>\$ 0</u>
 Receipts Over (Under) Expenditures	 24		
Unencumbered Cash, Beginning	15		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 39</u>		

The notes to financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 34,807	\$ 34,600	\$ 207
Delinquent tax	494		494
Motor vehicle tax	5,083	4,867	216
RV tax	120	105	15
16/20M vehicle tax	1,010	932	78
Miscellaneous revenues		365	(365)
City contribution			0
Operating transfers			0
	<u>41,514</u>	<u>40,869</u>	<u>645</u>
EXPENDITURES			
Personnel services	4,863	68,368	(63,505)
Contractual services	5,432		5,432
Commodities			0
Neighborhood revitalization	1,341	2,501	(1,160)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>11,636</u>	<u>\$ 70,869</u>	<u>\$ (59,233)</u>
 Receipts Over (Under) Expenditures	 29,878		
Unencumbered Cash, Beginning	43,532		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 73,410</u></u>		

The notes to financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS**ELDERLY SERVICES FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 194,266	\$ 195,382	\$ (1,116)
Delinquent tax	1,340		1,340
Motor vehicle tax	13,624	12,946	678
RV tax	319	280	39
16/20M vehicle tax	2,843	2,479	364
Grant funds	878		878
Reimbursements	1,649		1,649
Operating transfers			0
Total Cash Receipts	<u>214,919</u>	<u>211,087</u>	<u>3,832</u>
EXPENDITURES			
Personnel services	20,803	18,912	1,891
Contractual services	3,723	5,601	(1,878)
Commodities	8,884	8,600	284
Capital Outlay	1,165	1,800	(635)
Neighborhood revitalization	7,570	6,654	916
Operating transfers	170,428	204,520	(34,092)
Adjustment for qualifying budget credits			0
Total Expenditures	<u>212,573</u>	<u>\$ 246,087</u>	<u>\$ (33,514)</u>
Receipts Over (Under) Expenditures	2,346		
Unencumbered Cash, Beginning	52,629		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 54,975</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
LOCAL ALCOHOLIC LIQUOR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
State distributions	\$ 1,581	\$ 2,650	\$ (1,069)
Interest income			0
Operating transfers			0
	<u>1,581</u>	<u>2,650</u>	<u>(1,069)</u>
Total Cash Receipts			
	<u>1,581</u>	<u>2,650</u>	<u>(1,069)</u>
EXPENDITURES			
Special alcohol and drug	2,292	2,650	(358)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>2,292</u>	<u>2,650</u>	<u>0</u>
Total Expenditures			
	<u>2,292</u>	<u>\$ 2,650</u>	<u>\$ (358)</u>
 Receipts Over (Under) Expenditures	 (711)		
Unencumbered Cash, Beginning	1,024		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 313</u></u>		

The notes to financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
DIVERSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Fees	\$ 8,920	\$ 17,000	\$ (8,080)
Operating transfers			0
Total Cash Receipts	<u>8,920</u>	<u>17,000</u>	<u>(8,080)</u>
EXPENDITURES			
Contractual	7,737	20,000	(12,263)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>7,737</u>	<u>\$ 20,000</u>	<u>\$ (12,263)</u>
Receipts Over (Under) Expenditures	1,183		
Unencumbered Cash, Beginning	74,783		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 75,966</u>		

The notes to financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 38,976	\$ 39,055	\$ (79)
Delinquent tax	163		163
Motor vehicle tax	1,514	1,388	126
RV tax	35	30	5
16/20M vehicle tax	495	266	229
Miscellaneous revenues	5,141		5,141
Operating transfers			0
Total Cash Receipts	<u>46,324</u>	<u>40,739</u>	<u>5,585</u>
EXPENDITURES			
Personnel services	3,715	3,600	115
Contractual services	48,473	49,125	(652)
Commodities	308	300	8
Capital Outlay		2,000	(2,000)
Neighborhood revitalization	1,515	714	801
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>54,011</u>	<u>\$ 55,739</u>	<u>\$ (1,728)</u>
Receipts Over (Under) Expenditures	(7,687)		
Unencumbered Cash, Beginning	24,751		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,064</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 42,058	\$ 42,242	\$ (184)
Delinquent tax	345		345
Motor vehicle tax	3,325	3,170	155
RV tax	78	68	10
16/20M vehicle tax	828	607	221
Miscellaneous revenues	131,571	136,175	(4,604)
Operating transfers		11,367	0
	<u>178,205</u>	<u>193,629</u>	<u>(4,057)</u>
EXPENDITURES			
Principal	160,000	145,000	15,000
Interest	16,564	45,000	(28,436)
Cash basis reserve		2,000	(2,000)
Neighborhood revitalization	1,637	1,629	8
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>178,201</u>	<u>\$ 193,629</u>	<u>\$ (15,428)</u>
Receipts Over (Under) Expenditures	4		
Unencumbered Cash, Beginning	3,346		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 3,350</u></u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
NEK CENTRAL KITCHEN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Charges for services	\$ 237,819	\$ 328,446	\$ (90,627)
Miscellaneous revenues	106		106
Operating transfers			0
Total Cash Receipts	<u>237,925</u>	<u>328,446</u>	<u>(90,521)</u>
EXPENDITURES			
Personnel services	81,887	102,392	(20,505)
Commodities	139,280	216,034	(76,754)
Contractual services	1,195	1,770	(575)
Capital outlay		8,250	(8,250)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>222,362</u>	<u>\$ 328,446</u>	<u>\$ (106,084)</u>
 Receipts Over (Under) Expenditures	 15,563		
Unencumbered Cash, Beginning	231		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 15,794</u></u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 39,876	\$ 40,000	\$ (124)
Delinquent tax	311		311
Motor vehicle tax	3,217	3,056	161
RV tax	76	66	10
16/20M vehicle tax	653	585	68
Miscellaneous revenues		80,263	(80,263)
Charges for services	714,245	485,645	228,600
Operating transfers			0
	<u>758,378</u>	<u>609,615</u>	<u>148,763</u>
EXPENDITURES			
Personnel services	603,653	625,483	(21,830)
Contractual services	135,310	213,425	(78,115)
Commodities	81,371	100,000	(18,629)
Capital Outlay		4,500	(4,500)
Neighborhood revitalization	1,549	1,571	(22)
Miscellaneous			0
Operating transfers	4,500		4,500
Adjustment for qualifying budget credits			0
	<u>826,383</u>	<u>\$ 944,979</u>	<u>\$ (118,596)</u>
Receipts Over (Under) Expenditures	(68,005)		
Unencumbered Cash, Beginning	436,664		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 368,659</u></u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Charges for services	\$ 15,072	\$ 14,300	\$ 772
Rent			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>15,072</u>	<u>14,300</u>	<u>772</u>
Total Cash Receipts			
	<u>15,072</u>	<u>14,300</u>	<u>772</u>
EXPENDITURES			
Personnel services			0
Contractual services	15,491	18,375	(2,884)
Commodities	379		379
Capital Outlay	1,106		1,106
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>16,976</u>	<u>18,375</u>	<u>(1,399)</u>
Total Expenditures			
	<u>16,976</u>	<u>\$ 18,375</u>	<u>\$ (1,399)</u>
 Receipts Over (Under) Expenditures	 (1,904)		
Unencumbered Cash, Beginning	403,303		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 401,399</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	Title III C-1 Fund	Title III C-2 Fund
CASH RECEIPTS		
Program income	\$ 54,040	\$ 30,712
Grant	36,097	28,150
Intergovernmental revenues	13,886	12,219
Charges for services		
Miscellaneous revenues		2,542
Operating transfers	<u>82,437</u>	<u>64,052</u>
Total Cash Receipts	<u>186,460</u>	<u>137,675</u>
EXPENDITURES		
Personnel services	64,470	49,362
Contractual services	27,796	8,835
Commodities	93,944	79,478
Capital Outlay	250	
Miscellaneous		
Operating transfers		
Adjustment for qualifying budget credits		
Total Expenditures	<u>186,460</u>	<u>137,675</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	Title III - B Fund	911 Telephone Funds
CASH RECEIPTS		
Program income	\$ 11,375	\$
Grant		
Intergovernmental revenues	70,176	
Charges for services		46,125
Miscellaneous revenues	21,707	
Operating transfers	23,939	
	<hr/>	<hr/>
Total Cash Receipts	127,197	46,125
	<hr/>	<hr/>
EXPENDITURES		
Personnel services	90,071	
Contractual services	6,935	
Commodities	29,329	48,206
Capital Outlay		
Miscellaneous		
Operating transfers		
Adjustment for qualifying budget credits		
	<hr/>	<hr/>
Total Expenditures	126,335	48,206
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	862	(2,081)
Unencumbered Cash, Beginning	243	51,196
Prior Year Cancelled Encumbrances	0	0
	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ <u>1,105</u>	\$ <u>49,115</u>

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Equipment Reserve</u>	<u>FEMA</u>	<u>New Sales Tax Fund</u>
CASH RECEIPTS			
Program income	\$	\$	\$
Grant		84,957	
Intergovernmental revenues			479,291
Charges for services			
Miscellaneous revenues			
Operating transfers	<u>125,000</u>		
Total Cash Receipts	<u>125,000</u>	<u>84,957</u>	<u>479,291</u>
EXPENDITURES			
Personnel services			
Contractual services			
Commodities			
Capital Outlay	116,250		470,173
Miscellaneous		144,731	
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>116,250</u>	<u>144,731</u>	<u>470,173</u>
Receipts Over (Under) Expenditures	8,750	(59,774)	9,118
Unencumbered Cash, Beginning	-	117,597	640,935
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 8,750</u></u>	<u><u>\$ 57,823</u></u>	<u><u>\$ 650,053</u></u>

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
COMPONENT UNIT - EXTENSION COUNCIL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Intergovernmental	\$ 154,036	\$ 146,000	\$ 8,036
Charges for services			0
Reimbursements	9,215	10,000	(785)
Operating transfers			0
	<u>163,251</u>	<u>156,000</u>	<u>7,251</u>
EXPENDITURES			
Personnel services	128,125	123,600	4,525
Contractual services	10,227	8,700	1,527
Commodities	18,629	18,700	(71)
Capital Outlay	12,500	5,000	7,500
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>169,481</u>	<u>\$ 156,000</u>	<u>\$ 13,481</u>
Receipts Over (Under) Expenditures	(6,230)		
Unencumbered Cash, Beginning	83,576		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 77,346</u>		

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

<u>Agency Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District court	\$ 45,839	228,773	233,336	\$ 41,276
Sheriff	0	175,224	175,224	0
Inmate account	18,377	30,698	20,491	28,584
Taxation accounts	<u>7,456,956</u>	<u>22,586,656</u>	<u>22,181,536</u>	<u>7,862,076</u>
Total	\$ <u><u>7,521,172</u></u>	\$ <u><u>23,021,351</u></u>	\$ <u><u>22,610,587</u></u>	\$ <u><u>7,931,936</u></u>

The notes to the financial statements are an integral part of this statement.